

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category
Summary Report for FY 2005"
for Agency 91
Department of Education
Summary Report**

Reciprocal Category

02 - Federal Interest Receivable/Federal Interest Payable

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$0</u>	<u>\$1,000,000</u>	<u>(\$1,000,000)</u>	<u>100.0%</u>

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$8,791,000,000</u>	<u>\$8,227,000,000</u>	<u>\$564,000,000</u>	<u>6.4%</u>

17 - Federal Loans Receivable/Federal Loans Payable

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$106,353,000,000</u>	<u>\$104,597,000,000</u>	<u>\$1,756,000,000</u>	<u>1.7%</u>

19 - Appropriation Transfers In/Out

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$33,000,000</u>	<u>\$0</u>	<u>\$33,000,000</u>	<u>NA</u>

21 - Employee Benefit Contributions Receivables and Payables

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$3,000,000</u>	<u>\$6,905,000</u>	<u>(\$3,905,000)</u>	<u>56.6%</u>

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$900,000,000</u>	<u>\$15,731,110</u>	<u>\$884,268,890</u>	<u>98.3%</u>

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$100,000,000</u>	<u>\$116,965,182</u>	<u>(\$16,965,182)</u>	<u>14.5%</u>

24 - Intra-governmental buy/sell costs/revenues

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$835,000,000</u>	<u>\$635,040,592</u>	<u>\$199,959,408</u>	<u>23.9%</u>

26 - Benefit program Costs/Revenues

<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
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"Intragovernmental Closing Package Reciprocal Category Summary Report for FY 2005" for Agency 91,

Totals:	<u>\$67,000,000</u>	<u>\$71,443,000</u>	<u>(\$4,443,000)</u>	<u>6.2%</u>
29 - Uncategorized - SGLs that are NOT assigned to any other category				
	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$5,521,000,000</u>	<u>\$19,090,000</u>	<u>\$5,501,910,000</u>	<u>99.7%</u>
Grand	<u>\$122,603,000,000</u>	<u>\$113,690,174,884</u>	<u>\$8,912,825,116</u>	<u>7.3%</u>

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded